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DEATH VALLEY.

THE place to which the rather forbidding name of Death Valley has been given, is situated on the borders of California and Nevada. It is one of the loneliest, hottest, and most deadly and dangerous spots, not only in the United States, but in the whole world. It is no more than thirty-five miles long, and eight miles wide. It is a vast, sandy plain, standing something like 200 feet below the level of the sea. Originally a lake, it is now nothing more than the sink of the Amargosa River. On both sides, throughout its whole length, it is hemmed in by mountain-ranges rising to 11,000 feet above the sea-level; that on the west being the Telescope range, and that on the east, the Funeral range. Looking down the valley from one of the 'divides,' reveals a region which seems, on the first blush, to be much like other deserts in the Western States of the Union—the Colorado Desert, the Gila Desert, the Mohavé Desert, and the rest. But actual experience shows it to be a very different sort of place. In the waste regions just named, the sands are hot and blinding, and water is a rare commodity. In the Death Valley there is water, but it is highly impregnated with chemicals, and is poisonous. Stretching from the foot of the mountains are glittering fields of salt, alternating with miles of white sand, drawn in places into high mounds by the whirling blasts that sweep down the gorge. The land appears in curving outline like the waves of the sea. The hummocks are made of the so-called 'self-rising earth;' the crust is two or three inches thick, and very brittle; and underneath is a thin, slimy, salt mud of unmeasured depth, from which rescue is impossible.

Another curious feature of the valley is the phenomenon known as 'salt earth.' Innumerable pinnacles, each tapering to a point as fine as a needle, and each a foot big, rise in certain places in close array from the ground.

They are as hard as stone, and as dangerous to animal life as sharpened steel.

Death Valley received its name in the days of the Argonauts. About the middle of the year 1860, a wagon train, made up of a party of about thirty emigrants, passed through the Mormon settlements, *en route* for the New Eldorado. They ascended the Funeral Mountains, threaded their way down one of the few gorges, and entered the valley. Only two men managed to reach the other side: the others were killed by the heat and thirst, or by falling into the hidden quicksands. Only a few months ago an investigating party sent out by the United States Land Office, found at a lonely spot in Mesquite Valley, an offshoot of Death Valley, an old wagon head, a tire, and some pieces of old iron, relics of the famous emigrant train which descended the valley thirty-six years ago, and perished—every one of the party of forty being lost. Incidents such as these—and they might be multiplied—earned for Death Valley a most unenviable reputation, and emigrants making across country for the gold-fields, learned to give it a wide berth. But a story got abroad that there was precious metal in the neighbourhood, and men, lured by the goblin gold, and consequently careless of their lives, started to explore it. A survivor from one of the early emigrant trains brought into San Francisco a story of how he stumbled along in a cañon of the mountains west of the valley, and found a spring of water; and how, sitting idly by the spring, he broke off a bit of the exposed rock, and was surprised to find it was of metallic substance. It turned out to be silver, and there was a rush to the place, in the hope of finding a rich seam. A little later, a band of Mexicans came across a gold vein near the Amargosa River bed, east of Death Valley, but the Pintes of the desert came along and killed every one of them. In 1871, Lieutenant Wheeler, on an exploring trip, ordered his guide to cross the valley on foot. The guide declared it was impossible; so the Lieutenant called two soldiers,

who, with fixed bayonets, compelled the man to lead the way. Within two hours, one of the soldiers staggered back to camp, hardly able to walk; the others were lost—they became insane, and strayed away to die. Not many years ago a Frenchman, named Isidore Daunet, with six companions, attempted to cross the valley on the way to Arizona. The party started, and before they realised their condition, their water-supply was gone. Half wild with their sufferings from thirst, they cut the throats of their pack animals, and drank the spouting blood. Daunet and one other man escaped with their lives; the rest perished. Two days afterwards, the Frenchman tied up his head in a white handkerchief, and put a bullet through his brain. Almost invariably the victims of the valley—save when they fall into the quicksands—go mad before they die. It is another illustration of the old saying: *Quem Deus vult perdere, prius dementat*. A prospector, named O'Brien, reached some coyote holes on the edge of one of the small dry lakes, with which the valley abounds. He found a little water which he drank eagerly; it only exaggerated his thirst. His brain gave way, and he began digging in the sands with his hands. His dead body was found some days later under a gorse bush, and the fingers of both his hands were seen to be worn to the bone, from unavailing attempts to dig for water. A curious delusion often takes possession of sufferers. The dreams of water become realities. They see at a little distance away green fields and bubbling streams, where others might find nothing but the unending succession of white hummocks of sand. More than one man, too, has been found stripped naked and walking about on the burning sand, with his clothing above his head—to keep it from getting wet! A borax company works just on the brink of the valley, and the surveyor attached to the staff said recently that it is impossible to go for an hour without water, without becoming a raving maniac, so intense is the heat. One man died from the heat whilst lying still inside his adobe house on the company's property. Another, while riding with a canteen in his hand on top of a load of borax, fell over and expired. He was so parched, so we are assured, that his head cracked open over the top.

The animal life of this strange quarter of the globe is, in many respects, unique. One of the greatest curiosities is the deadly 'side-winder' snake, which is not found outside the deserts. It is a little rattlesnake, about eighteen inches long, and flops about from side to side, instead of crawling like other reptiles. Its bite is fatal in three minutes. The gila monster, a poisonous lizard hardly less deadly, is also found there. Then there are rats with extraordinary ears, which bulge out at the side to an extent known in no other animals. There are 'kangaroo rats' and 'kangaroo mice,' which get over the ground with a succession of vigorous hops. Their hind-legs and tails are surprisingly long and powerful. Dr E. H. Merriam, of the Department of Agriculture, who led an exploring party into the neighbourhood three years ago, says they are not, in the true sense, either rats or mice, but belong to species quite

distinct. Another of the curious rodents of the valley is the scorpion mouse, which feeds on scorpions, and, on the whole, has a good time of it. Again, there are the grasshopper mice, with a strong taste for centipedes, and the pocket mice, with huge wallets outside their throats for the storage of provisions. During March and April, a species of gnat, which might beat a Jersey mosquito at his own game, appears on the scene, and stings both men and 'burros' to madness. And at night-time, all the year round, countless lizards, up to two feet long, squirm out of their holes; the rattlesnakes wriggle across the alkali crust; horned toads creep about; and scorpions and tarantulas of enormous size sharpen their claws, and hurtle around in search of prey.

THE MASTER CRAFTSMAN.*

CHAPTER XIX.

AND now I have to relate the occurrence of a very surprising incident. It was not only surprising in the way it happened, accompanied by circumstances that have a kind of supernatural appearance, but also in the time when it happened. Had it been earlier, or had it been later, this history might never have been written. Had it never happened at all, what might have become of Isabel? And for myself, I might as well have jumped off my own quay into the flowing river for all the hope or joy of living that would have been left to me. The wonder of the thing is that it was not found out long before. A hundred times and more the place had been searched: an accident might have revealed the secret: a jar, a fall, might have thrown open the hiding-place: a casual cabinet-maker might have found it out had he looked in the right direction. But kindly fate left the discovery to me.

The room allotted to me for a bedroom was that in which old John Burnikel's bare and naked four-poster was standing. When I was first shown the room, it had no other furniture than the four-poster, and the old man's sea-chest. They had now clothed the forlorn bedstead, and put in certain chairs and things so as to make a habitable room of it. The window faced south, and as it was on the second floor, it looked over the boat-shed upon the river. Here I slept every night in the bed where the old Master Mariner died, quite untroubled by any thoughts about him or the long-lost diamonds, and unvisited by the ghost of their former owner.

It was in the beginning of August, when the nights are still short. Perhaps it was a hot night: perhaps there was more noise of passing steamers from the river than usual—the Silent Highway is generally much noisier than Cheapside by night as well as by day; whatever the cause, I woke up, starting suddenly into wakefulness: it was early dawn, but the light was

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rapidly increasing. My blind was up; my curtains drawn; my window wide open. I lay lazily watching the sky in the south grow lighter—gray at first, and then suffused with some of the eastern glow—a tender, subdued glow, like the colour on Isabel's cheek, which so quickly comes and goes—the tell-tale glow. Perhaps had I not begun to think about Isabel I might have gone to sleep again, in which case this thing would not have happened.

The gray hues passed away; the rosy hues passed away; there remained the clear deep hue of early morning before the smoke begins, when the sky is sometimes like the sky of Africa for clearness and for depth; and when the river, with its bridges and its boats, all asleep in silence, save for the wish and wash of the ebb and flow, is an enchanted stream.

Presently I closed my eyes again. Contrary to reasonable expectation, I did not go to sleep. It was that kind of hopeless wakefulness which makes sleep past praying for—I insist upon this point on account of what followed, which was not a dream—for I was awake; but a kind of vision, and only remarkable because it coincided with the discovery.

Do not suppose that I attribute this vision to any supernatural interference. Nothing of the kind. Neither the ancient mariner, the master mariner, nor the unfortunate Nabob of whose existence I first learned in the vision, ever appeared to me, or afflicted me with terrors. I have never been in the least afraid of ghosts. Had old John Burnikel come to my bedside, I would have had the secret of the diamonds out of him before I let him go, as sure as my name is George Burnikel. But he never came. He made no sign. I think he must have forgotten in the other world all about his diamonds: his ghost never once appeared to me. Had it done so, I would have had the great secret, I say, out of him in no time. 'Ghost!' I should have said, 'where are those diamonds? Who stole them? What is the truth about them? If they were stolen and have long since been dispersed, let me know. If they still remain to be discovered, somewhere or other, tell me where they are. I adjure thee—I command thee—by all the charms and spells that you ghosts are fools enough to dread, tell me where those diamonds are.'

That is what I should have said. But the only man I know who ever claimed to have raised a ghost—and that was also the ghost of a sailor—told me that he was only too glad to let him go back again below, below, below; and that, though as brave as most, he did not dare to ask any questions. I don't believe a word of it. However, ghosts are scarce; perhaps I should have behaved in the same manner. And this I take it is the case with most; otherwise we should know more about certain things whose uncertainty is sometimes disagreeable. All you have to do is to raise your ghost, and not be afraid of him. There was no ghost, and yet the air seemed this morning full of the Burnikel legend. There was the sound of a ship slowly making her way up the river—a Hamburg or Norwegian steamer, perhaps: one is never allowed perfect calm at Wapping. I

lay on my back in the old wooden four-poster, which they had fitted with a spring mattress instead of a feather-bed, and I recalled the wonderful story: how the old man one night displayed his bag of precious stones, worth anything you please; how he told the cousins it would be theirs; how a day or two afterwards, he was found dying, and told them, collectively, that they knew where the bag was kept; how they did not know, but searched and could not find it, and accused each other, and fought and separated.

I lay on my back recalling this odd story, which was chiefly interesting because it was a story without an end.

Another interest it might have, if one were to consider how John Burnikel got those diamonds; because the old man's romance of the Great Mogul and the invitation to fill his pockets in the Royal Treasure vaults was clearly too ridiculous; it was so very plainly invented with intent to deceive.

Now the first thing that happened after this awaking was a vision. It was a very odd vision. To begin with, I was not asleep. To this day I cannot understand how this vision, of all others, came to me. One never dreams original plots of novels; quite new stories never come to any one; and this story, except for one little half-forgotten circumstance, was quite new. Some novelists have pretended that their plots come to them in dreams, but I do not believe it. Dreams and visions are erratic, incoherent, and unconnected things for the most part. That makes my vision all the more remarkable.

I suppose I must have dropped into some kind of bodily torpor. I am sure I was not asleep, because all through the business I knew that I was lying on the bed, although the action of the piece, so to speak, was elsewhere. However that may be, it is really useless to explain or account for a vision. The one that came to me was, so to speak, a magnified and embroidered piece of work, springing from something that Isabel had once told me. Why, I had quite forgotten it. She was talking about her people, who were no more illustrious in station than my own; and she informed me that once there was a strange man among them who had run away to sea, and come home again in rags, twenty years later, raving about a fortune he had lost in India. Nothing more than that. A very slight material of which to construct a vision. Yet it came, and as long as I live, I shall believe that the vision was somehow a revelation of the truth sent to me just before the great discovery.

It began by my stepping out of the house—but I knew all along that I was in the bed—and walking down the narrow lane leading out of the High Street to Wapping Old Stairs. There I found, sitting on the stairs, an elderly gentleman dressed in clothes extremely shabby. He wore a coat of brown cloth, he had worsted stockings, hat frayed and worn at the edge—quite a poor man he seemed to be. From his dress, it was evident that he belonged to the eighteenth century, which I like to consider as a picturesque period.

He sat upon the top step of Wapping Old

Stairs, and he looked across the river. And as he gazed, the tears ran down his face.

It is not often that one gets the chance of talking to a man of the eighteenth century, but it seemed not unnatural. I sat down beside him as if it were the most natural thing in the world.

'What, sir,' I asked timidly, 'is the cause of this grief?'

He sighed heavily. 'My diamonds!' he said. 'My diamonds!'

'What diamonds? I am a stranger to your time, worthy sir, and I know nothing of your diamonds.'

'What troubles me,' he said, 'is that I think I must have lost my soul in getting them together, in which case I have thrown away my soul for nothing.'

'Dear me, sir, this is serious indeed.'

'Yes, young man; they were amassed by scraping and grinding, and squeezing and skinning. Never were people ground down more miserably, and it was I who did it, in my master's service. In the service of the devil, I think. And now I have lost the diamonds as well. What have I got in exchange for my soul?'

I ought to have thought of John Burnikel at this point, but I did not.

'Tell me more about the diamonds,' I said.

'Once I was a Nabob,' he began, fetching a sigh as deep as an artesian well.

'Really? A Nabob? I thought a Nabob had a carriage and four, and troops of servants.'

'Once I was a Nabob.' Then he stopped, and looked around him suspiciously. The watermen lay asleep in their boats. It was a Sunday afternoon in summer. The ships were moored in long lines down the river from London Bridge, which we could not see for the bend, down to the Lower Pool. 'Is there no one here but yourself?' he whispered.

'No one. And I belong to the next century.'

'So you do. And you can't lock me up in a madhouse, can you? Oh! It's dreadful to be in a madhouse when you are not mad: horrible: they knock you about: they starve you: they abuse you: they chain you up: when you are not mad at all. Young man, never, if you can possibly help it, lock up any one in a madhouse.'

I promised him that I would not.

'They put me in on account of these lost diamonds. They said I was mad.'

'What diamonds, then?'

'Sir, it relieves my grief to tell the cause. I was one of those unlucky youths who cannot remain at home and do what the others do. I had to run away when I was fourteen to prevent being apprenticed to some vile trade—saddlery, I believe. So I ran away and went to sea—and when we got to Calcutta, because the captain was a brute, and the mate was a brute, and the bo's'n was a brute, I ran away from the ship, and went up-country, and entered the service of a native Prince. And him I served for twenty years and more—served well—squeezed, and ground, and skinned his people for him. And I got rich in his service, for he gave me great presents. I told you—I

was once a Nabob. Great presents he gave me, though he was a devil.'

'Very good, so far.'

'When he let me go, I carried down to Calcutta all my treasure in jewels and gold pieces. I bought jewels of which I understood the value very well, with my money, and put them in a bag with what I had already—a long, narrow, canvas bag—and put the bag in a leathern belt, where it could not be seen. And then I took passage in a Homeward Bound, with all my fortune upon my person, worn night and day in that narrow leathern belt. Lots of people brought treasure home from India that way. It was thought a safe way.'

'Well?'

He sighed heavily. 'On the voyage,' he resumed, 'I believe soon after sailing, I was taken ill: it was brain fever, sunstroke, or something. When I came to myself again I was on shore—brought ashore and taken to Bedlam because I was still disordered in my wits with my fever—or my sunstroke.'

'Oh! You were taken to Bedlam.'

'I was taken to Bedlam, and kept there—I don't know how long. When they let me go, and I remembered things, the belt was gone. The belt with the diamonds was gone, I say!'

'Who took it?'

'I don't know. Some sailor on the ship, perhaps. The keepers at Bedlam, perhaps. So I went home to my own people who lived at Canterbury and were saddlers. And when I went home in rags they drove me out; and when I raved about my diamonds, they locked me up again in another madhouse.'

All this time I never thought of old John Burnikel at all.

'That was very unlucky. What was the name of the ship?' I asked him.

'I cannot remember. I have never been able to remember.'

'Or of the captain?'

'I cannot remember.'

'What is your own name? Can you remember that?'

'Samuel Dering.'

'Oh! Are you by any accident related to Captain Dering and Isabel, his daughter, both living in the year 1895?'

'They will be my great-grand-nephew and my great-great-grand-niece.'

'Then they ought to have the diamonds if they were found?'

'Certainly they ought. I give them to Isabel. Please tell her so.'

'And the name of the captain.' For just then I remembered the old sailor. 'Was it John Burnikel?'

'It was.' He sprang to his feet. 'Captain Burnikel it was. Where is he? Where is he?'

'Dead, my friend; dead for nearly ninety years. As dead as you yourself.'

He looked at me reproachfully, and the vision vanished. I was lying in the old man's bed, and gazing at the sky. It was an odd trick of the brain, more especially as I had never heard any hint or suggestion of the kind. But to this moment I have believed that I dreamed the truth, and that old John Burnikel simply cut the belt from the waist of a passenger,

gone mad for the time with sunstroke or some other cause; that the passenger recovered after landing, but could not remember the name of the ship or the captain, and that he was the great-grand-uncle of Isabel.

Nothing in the story at all, perhaps, except for the accident which followed.

My eyes fell upon the sea-chest. It was a large iron-bound trunk; the sea-chest of an officer, not a common sailor, who is only allowed, I believe, a sea-bag.

The more I looked at that chest, the more I thought about the unfortunate Nabob, turning all his fortune into precious stones, and tying them up in a canvas bag worn as a belt. The vision, I repeat, was so clear, the words were so plain, that I had not the least doubt about the truth of the thing. John Burnikel had grown rich suddenly by robbing a sick man of his fortune. No one suspected him; no one can trace gems unless they are very large indeed; no one thought that he possessed any precious stones till the last year or so of a very long life, and then he accounted for their possession by a cock-and-bull story. Had the injured man, this poor ruined Nabob, found him out, he could bring no charge against him, for he had no kind of proof. And then an irresistible desire seized me to search the chest once more on my own account. It had been ransacked, I knew, time after time, by Robert and his predecessors. Never mind, I must look for myself.

C I D E R.

CIDER is one of the most ancient beverages. The name is also ancient and curious: our English word, which appears as *cidre* and *sithere* in 14th-century writers, is by the best authorities believed to represent the Greek word *sikera*, used in the Septuagint to translate the Hebrew *shekar*, usually rendered in the Old Testament 'strong drink.' The word was, however, specifically used for the fermented juice of apples ere the name or the thing was used in England. The Romans certainly cultivated apples in England; and cider has been made and drunk here since that date, if not from earlier ages. It has not maintained its hold on popular taste, however, in competition with some other drinks. Beers and wines have driven it into the background, and it is now mainly confined to the great orchard districts of England. There has, it is true, been an attempt to promote it in favour lately; and the authors of the enterprise contend that it is far less alcoholic, and therefore far less injurious than any of the known intoxicating beverages; that it is finer in flavour than cheap champagnes or inferior Burgundies; that it is in itself wholesome, refreshing, and the possessor of certain curative properties; and that if it became the national beverage again, there would be far less drunkenness and intemperate addiction to alcoholic liquors, and a great improvement in the social tone of the people consequently. This may be a dream, and it may not; but while those interested are busily pushing cider before those who look for a wholesome stimulant, we may with some

profit regard it as drink of importance in itself, and also of great historical interest.

A half-forgotten poet has said:

Where'er the British spread
Triumphant banners, or their fame has reached,
Diffusive, to the utmost bounds of this
Wide universe, Silurian cider borne
Shall please all tastes, and triumph o'er the vine.

But this is rather reckless patriotism. As a fact, the finest cider is not made by the British grower, but in Normandy. They have in that province brought cider-making to perfection. The total produce every year there amounts to hundreds of millions of gallons; and it is made with the utmost care. To begin, they choose the site of the orchard with judgment, and see that the soil is of the type which apples love; and they are equally thoughtful in selecting the varieties of the apple most fit for cider. Indeed, for the very finest cider, their solicitude is so great that none but the second or third year's fruit of the trees is used; and when the process of fermentation is reached, nothing is left to chance. Chemists of great experience watch the changes in the liquor; and the skill with which the process is regulated is based on the knowledge gathered from long practice. The result is, that some Normandy cider is equal in delicacy and flavour to fine champagne, and many cheap champagnes are simply sophisticated cider.

This deception is very general. The great bulk of the cider made in Normandy goes to the champagne districts, and is used to make cheap champagne, and to form the body of other wines too. Port, it seems, can be made, and often is made of cider, the colour being imparted by logwood or red-beet juice, and the flavour by the addition in very nice proportions of the root of the rhatany. This, it is said, is an imitation so excellent that the flavour would deceive a good judge of port. It is quite certain that all the cider made in Normandy does not, by a very large proportion, go on the market as cider; and that it is sold in the guise of cheap wines, both white and red. Certainly, than the champagne cider of Normandy there is nothing more delicate and effervescent, unless it be the same product of California, when at its best.

But in England there are ciders of great fragrance and delicacy, and there is no reason, its advocates say, why cider of this quality should not be more frequently made. The industry seems to be confined to well-marked districts. Macaulay spoke of 'Worcester, the queen of the cider's land;' but he was quite wrong. Worcester, though much given to cider-drinking, is not nearly so important an orchard or cider-making centre as the next county of Hereford. They make capital cider in Norfolk; but the counties which make cider in large quantities and use it as the staple beverage of the people, are Hereford, part of Worcester, and Shropshire, Devon, Somerset, and the west generally. Even there, however, you find many classes of cider. The very worst is the rough, crude liquor, made as a harvest drink by the farmers themselves. This stuff, hard and coarse enough to rasp the throat like a file, is served out to the labourers in the harvest fields, and

they drink quarts of it in a day. It is just as disgusting to watch this stuff being made as to drink it. Intrude upon a Hereford farmer at such times, and you will see bruised, half-rotten windfalls shovelled into the mill, with all manner of dirt, and even of living things. In the mixture the component parts are unrecognisable; and all is juice that comes from the press there. It is not this cider, however, that the poets sing and benevolent men recommend as a national beverage. Nor even do they advocate the general sale of the 'thin, acrid, harsh kinds of cider which have given the drink a bad reputation,' and are nevertheless still on sale at every wayside inn throughout the cider-lands. They want to produce cider from 'special varieties of the best vintage fruits,' and so to give the people at a far lower price the advantage of 'a high-class liquor which shall be capable of taking the place in this country of the light wines of Germany and France.'

The manufacture of cider is not a complicated process, though it must be conducted with great care and judgment if the best results are to be attained. It is true that the deterioration of English cider is said to be due chiefly to the persistence of the growers in using antiquated methods. But that does not mean that they require new or costly machinery; it is simply a bare statement of the fact that they ought to select the varieties with the greatest care, grow them in the most scientific way, and use for eating only those apples which are not good enough for cider. When this stage has been reached, the next part of the work is simple. The apples should be neither over-ripe nor green; they should be free from injury, just full-ripe, at that stage in which the sugar in the fruit is at its greatest quantity. They should be placed in a mill, which breaks them up and reduces them to a pulpy state; and this pulp is next put into a press and the juice squeezed out to the last drop. Then it is left for fermentation, a process on which much of the quality of the cider depends. It must proceed slowly, and must be closely watched all the time; it is really a process which can only be successfully conducted by those who have a scientific knowledge of the conditions and the changes going on. In the end, the cider is drawn off, and the finest qualities are bottled and may be regarded as pure wine.

It is claimed that this cider, when pure and well made, is not merely an extremely wholesome drink, but is also very helpful to those who suffer from certain complaints, such as gout and rheumatism. It is quite positively declared that cures of rheumatism by this beverage can be mentioned; and that cider drinkers are far less subject to either disease than those who quaff other compounds. The curative property is ascribed to the malic acid contained in the liquor. Cider does not, even at its strongest point, contain a large percentage of alcohol, and the makers contend that its qualities are more wholesome and less 'heady' than those of any other liquor consumed in England. But for those who object to take alcohol in any appreciable form it is still possible to

utilise the juice of the apple or pear. It has long been a complaint that very few temperance drinks are really palatable or refreshing; and it is said that by arresting the fermentation of cider at a given point, a liquor containing only about three per cent. of alcohol can be produced, which will still retain the wholesome flavour of the fruit, be both palatable and refreshing, and will have much less alcohol than is often found in drinks sold as 'non-alcoholic.' However this may be, there can be little doubt that cider is much more wholesome than spirits, than bad wines, and than heavy and muddling beers; and there is some reason to watch with interest the efforts of the Association which has been formed lately to bring it into more general use in these islands.

THE STRANGE ADVENTURES OF JOHN PERCIVAL.

CHAPTER III.

WHEN he reviewed afterwards, in quietness, the bewildering impressions of that night, John said to himself that it was the attitude of Miss Wamphrey which struck him before he had seen her face, and before he knew who she was, and that she was the object of young Maxwell's devotion; but probably this was only an idea developed afterwards, when he had begun to think of her in the character of a mysterious creature with a secret, for, indeed, to nobody else did she appear anything but a pretty girl in her twenties, very nicely dressed, with a little air of having descended from superior heights of fashion upon those circles of Duntrum which felt themselves so exclusive. Marion had spent most of the season in Edinburgh: she had even been in London; and various other girls in the assembly had already noted several points in her attire as things that were doubtless 'to be worn,' since she had just come from these fountain-heads of fashion. But what John remarked, or thought he remarked, was that she stood as one might to whom there might possibly arise an occasion to fly, which was a quite absurd exaggeration of any possibility, even if he were right in his surmises; also, which perhaps was more likely in that hypothesis, that she looked as if she expected something to happen, and glanced up behind the fan, of which she made greater use than a rustic Scotch maiden was apt to do (which was one of the things that struck the other girls as probably a new development of fashion), or over the shoulder of the chaperon whom she followed like her shadow (which also was not a habit common among the young ladies of Duntrum), with a certain keen look of alarm, of expectancy in her eyes. It happened that John saw her, after his eyes, as he thought, had been attracted to her by this peculiarity of attitude and look at a moment when she had dropped her fan to greet a friend, and before she perceived himself in the little crowd.

'Hallo!' he said to himself in the sudden surprise of recognition, and unaware he said it aloud.

'What's happened?' said Maxwell by his

side; 'do you see anybody you know? By the way,' he added, 'it is Marion Wamphrey; of course you must have met her in Edinburgh. I wonder I never thought of that before.'

'Which is Miss Wamphrey?' said John. He looked in the other direction that he might not betray himself, and then looked again to see that the girl had put up her fan, and that (as he thought) the something she was expecting had happened. She had seen him. Her eyes had taken a roundness which they had not before, the alarm of expectation had gone, and a sort of panic had come in its place. He saw her (or thought he saw her) obliterate herself behind the larger form of the lady with whom she was for a moment—then look out again over her shoulder, as if standing on tiptoe. Of course, she must have expected, John thought to himself, all that was happening or was about to happen. She must have known she would meet him. She must have been prepared to be recognised. She must be now at the height of a great crisis of mind, wound up to face it out, hoping that perhaps he might have been less quick of observation, less certain of recollection than she was.

'That's her,' said Maxwell, with a wave of his hand towards the group, 'playing keek-bo with somebody over Mrs Brydon's shoulder. Just like her saucy ways! You'll find Marion no country cousin, I can tell you, Percival. There's not one of your Edinburgh fine ladies more— Eh? think you have seen her before? I'll be bound you have seen her before! She's been spending the season, I tell you, in Edinburgh, and you that have your *entrées* everywhere!'

'Not so much as that,' said John, with modesty; 'and you must remember I have had all the fun cut off this year!'

'Never mind, I am sure you must have met her. Come along, and compare your experiences. I think I'm a man of great magnanimity not to hold you off; but it's better to run the risk of trusting you,' he added, with a laugh, 'than to give you the attraction of the forbidden.'

Somehow, however, their progress was slow through the little crowd, quite a little crowd, John felt, to one accustomed to the Assembly Rooms of Edinburgh. But somehow, everybody seemed to get in the way between himself and this lady. Had there not been a whisper sent out through the friendly ranks: 'Oh, keep him off me! that man with his story about the stage-coach. I cannot abide these funny men with their stories.' Young Duntrum, which had admired John quite long enough, was delighted to hear that so popular a girl as Marion Wamphrey did not want to hear the story which all the others had held their breath at. It was a victory, after all, for Duntrum over the invader in their midst. And accordingly they circled round him, and called attention to a hundred insignificant things.

'Did you hear the meet was at the Four Elms to-morrow, Percival?' 'Man, do you know there's every prospect of a fine frost.' 'Percival, my sister has a word to say to you about the Philharmonic.' 'Percival, I'm say-

ing!— He had to stop again and again to respond to their appeals; while, on the other hand, his companion shuffled impatiently about, waiting, and grumbled: 'Come on, man, never mind, be done with your civilities. She will have given away every dance before we get near her,' Maxwell said. Finally, John found himself standing face to face with this strange heroine of his thoughts. He said to himself that, but for her own looks, he might have been shaken in his conviction that it was she. The face that he saw before him, with hair smooth as satin, and crowned with flowers, as was then the fashion, in the midst of the ball was difficult to associate with the ruffled aspect, the flush of excitement, the strange light in the eyes of the woman at the coach door. But she stood straight up to meet him, like one who is strongly set in her own defence, as if she were standing at the bar: and there was in her eyes a watchfulness, a preparedness, as of a man who keeps his arm ready to return a blow. Perhaps all this was merely in John's eyes. Maxwell seemed to see nothing unusual in the look or air of the girl whom he admired. The gay group around fluttered and jested. Nobody within sight or hearing had the slightest suspicion of anything in Marion Wamphrey that was not always there. She did not hold out her hand to him, welcoming the stranger as the other frank and kindly maidens would have done; but that was because Miss Marion was always a little high and mighty, and now and then put on airs, as one who had been out in the world and knew the fashion.

'You mustn't think anything of that,' Maxwell said afterwards; 'it is just her way. I like her to have a way of her own, not like all the rest,' said the young man in love. But John Percival was not satisfied that it was her way. She seemed to look at him in the eyes as if trying to cow him, as if on the faintest movement on his part she were ready to strike. And this on his part excited him, and made him anxious to strike.

'I think,' he said, 'that Miss Wamphrey and I have met before!'

'I told you so,' said Maxwell, 'I told you both so. I was certain you must have met before.'

If this ass had not broken in with his assurances about a thing he could know nothing whatever about, John felt sure she would have shown more consciousness than she did. As it was, her colour, he was sure, wavered a little; but she said, with a little burst of laughing surprise: 'Oh, how condescending of you to remember! I recollect well seeing you, Mr Percival. But it was only seeing you, not meeting; for you were at the grand end of the Assembly Rooms, among all the lady patronesses, and I was only at the foot of the room, and knew nobody.'

'There's one for you, Percival,' said Maxwell delightedly. Though John had, it was certain, had a great *success* in Duntrum, they were all coming to think that it might do him good to be a little taken down.

'That is very hard upon me, especially as it was so much to my loss,' said John; and then he thought he would carry the war into

the enemy's country. 'But I confess,' he added, 'I remember nothing about the Assembly Rooms. I think we have met in other circumstances.'

She gave him a broad look from her fully opened eyes, with a faint elevation of the eyebrows.

'There I confess you have the advantage of me,' she said steadily, holding him with that look, 'as I, it appears, had of you on the former occasion.' Then, with the faintest turn of her head, too dignified to be called a toss, she withdrew this embarrassing look from him, with a wave towards Maxwell of the card attached to her fan. 'If you want any dances from me,' she said, 'it will be better not to lose any time.'

'You cruel Marion,' cried the young man, 'it is all filled up, every line.'

'You should not have been so late,' she said with a laugh, and they stood for a moment with their heads together, in the easy intimacy of having known each other all their lives. And then followed a little ball-room battle, while John stood, somewhat grim, looking on.

'I that was going to ask how many you would give me!' from him, with tender reproach: and 'There will always be the extras, you know,' from her.

'And it's easy to mistake about an extra—if you'll be good,' said Maxwell, in a lively whisper: and they laughed together over the card which he was manipulating. John was determined he would hold his ground. She was a very pretty girl, and she was in a state of suppressed excitement (or at least he thought so), which made her doubly interesting. And it was he who was the cause of her excitement. Whatever is the reason, it pleases a man, at least of John's age, to feel that he is the cause of a woman's emotion. He was not daunted by the *persiflage*, but waited calmly till the end of the discussion; then he said:

'Is there no hope, Miss Wamphrey, for me?'

'Oh, Mr Percival,' she said, turning round with an air of having forgotten him, which would have done no discredit to a great lady at a court ball: and then she shook her head. 'I am afraid no more than there would have been for me, at the Assembly Rooms, if I had aspired to dance with one of the stewards,' she said, laughing, 'but you can look for yourself.'

'Come, give him the last of the extras, Marion,' said Maxwell, delighted to exercise a little patronage.

'If you are not at home and fast asleep before that,' said Marion, raising her eyes quickly, with a dart, to John's face.

He felt it like a blow, but very carefully inscribed his name at the very bottom of her list, and retired with a bow of much dignity—at which, with secret wrath, he heard her laugh with Maxwell as he turned away. It was to be war then? She meant to turn him into ridicule before he could unmask her as the heroine of the strange adventure which everybody knew. John was very moody all the evening, and did not half fulfil the expectations of the merry country ladies, who thought it was the business of their partners to be amusing as well as to dance well. John fulfilled

the latter requirement, but then they all danced well at Duntrum. They did not know the waltz in those days. They danced pretty figures of country-dances and reels, and other cheerful things. It had never occurred to them that quadrilles were dull—they were the height of the fashion, and the different figures respected as almost a revelation. Nobody 'sat out,' and if perhaps the assembly was simple, and some of the dances a little old-fashioned, it was very gay.

It need not be said that in the state of mind in which he was, John stayed till the last moment, and presented himself to Miss Wamphrey just as she was following her chaperon to the door, holding together a dress which had been slightly damaged in the rapidity of a last reel. There was a glance of battle in his eyes as he came up to her, with a reminder that this was his dance, which kindled an immediate response in hers.

'I cannot stay another moment, May,' said the chaperon crossly. Marion shrugged her pretty shoulders, with a look which spoke volumes of repugnance, and reluctance, and scorn, and made John furious.

'I cannot break my word to this gentleman, if he insists upon it,' she said.

'Seeing I have held on all these hours, and not gone to sleep,' said John, with something savage in his tone, 'only for this.'

There was a last dreary quadrille being formed, and she gave her hand and allowed herself to be led to it, to fill up a side place. They stood side by side in silence for a moment, and then Marion said:

'It is very noble on your part, Mr Percival, to hold out so long. I am so sorry to have been the means of breaking your night's rest.'

'It is not the first time, Miss Wamphrey,' he said.

'Not the first time! This is too much of a compliment. We are not accustomed in the country to have such pretty things said to us.'

'There was nothing so far from my intention as saying a pretty thing,' said John.

'This is more and more tremendous, Mr Percival! It was an ugly thing, then, you meant to say?'

'What I meant,' said John, 'was to let you know that I have not forgotten our meeting, which has cost me many a thought.'

'Dear me,' said Marion, 'is this all because I said I knew nobody at *that* ball? Comfort yourself. I knew nobody grand like the lady patronesses: but I had plenty of partners, and there is no need to be remorseful, even if you have the most tender conscience, on account of me.'

'You know very well it is not that I am thinking of,' said John, in a low tone.

'Well, I should not have expected it to be. A young man like you, in the best society, is not likely to trouble himself about a country girl he doesn't know.'

'At all events, the other occasion was a very different matter,' he said.

'What other occasion? One would think there was some great mystery between us. If you will come down from these stilts, and tell me what you mean'—

'That is just what I am most anxious to do—if I could for a moment suppose you had forgotten it! It was rather a different thing from a meeting at a ball.'

'You had better wait a little,' she said sharply, 'it is our turn for this figure.'

And then they danced. I forget now what these figures were called. It was the one in which the lady on one side is led off by the gentleman on the other side, who advances to the abandoned partner with a lady in each hand. John was the man who had to stand and look on. She had recovered all her spirit, all her freshness, it appeared, and made of this innocent performance a parade of gaiety and grace. She came up to him and retired from him, holding the hand of the other with the most coquettish defiance, and swept him such a curtsy as she might have made to the king—deeper even, with mock deference and scorn, which was considered very amusing by all the lookers-on. 'You should have seen Marion dancing *L'Été*' (or whatever it was) 'with the man from Edinburgh,' they all said afterwards. John had been 'too much made of' since his arrival and his adventure: it was delightful that he should thus be made to feel 'put back in his place' without any one being to blame. And John, I will not deny, felt the sting: but he was stimulated by it, not depressed. In the quiet of the interval that followed, while the others were dancing, he made his attack on more decided lines.

'Where,' he said—'I have always been very curious—did you hide all those dreadful things you had on? The hoods, and the handkerchiefs, and the veil.'

A spark flashed up into her eyes—was it possible there was a laugh in it that showed through both the affected wonder and the actual fear?

'What in the world do you mean?' she said; 'the handkerchiefs and the hoods and—have you gone mad, Mr Percival?'

'Not a bit,' said John, 'nor you either. We're two very sane people. How you flashed it off in a moment might be just a woman's skill—but not to drop it on the road, not to let it be found anywhere, that's what I have always admired; it shows you have great force, and it really looked, you'll forgive me for saying, as if you had done such a thing before.'

She turned round, swerving a little from his side. 'If you're exposed it's your own fault,' she cried hurriedly, and in a very low tone. 'I am afraid to dance with you any more.'

'Oh, you need not be afraid,' said John. 'I am not mad: and I will not publish it, not at least at this moment; but stand still, or I'll not answer for what I may do.'

She stood still, a thrill running through her; but even at that moment contrived to make her tremor invisible to the others, with glances towards him and elevations of her eyebrows, and little movements of her hands. She was no soft girl to be crushed by anything he would do, but a resolute woman meaning to fight every step, and with all the odds in her favour, well known and popular, whereas himself nobody knew.

'Perhaps this is not the best moment,' said John, 'but I thought I must warn you. I was

very much taken in, and you must have had your laugh at me: but I was awake to all the circumstances in the end.'

'It is a good thing,' she said, suddenly forgetting herself, 'that you are awake sometimes; for a better sleeper'—then she stopped, and a deep red flush covered her face—'dreamer of dreams,' she added quietly, 'I never heard of. Did you dream all this, Mr Percival, or is it a story got up out of a book?'

And then they danced again, extraordinary interruption to such an interview. John could not help, when he took her hand, giving it a fierce grip of hostility, almost unawares. He was brought to his senses when it was with equal fierceness and almost equal strength returned. She was not looking at him, but moving in the dance with a smile on her face. Many a close clasp of love has been given in such circumstances, but seldom one of actual defiance and ferocity. Her eyes, though they were not on him, blazed, the colour forsook her face, and its very paleness shone. She had perhaps never looked so beautiful in her life.

'Come away, Marion, come away,' said Mrs Brydon, 'I cannot wait a moment longer.'

'This is the last figure,' said Marion over her shoulder, and she danced it to the end, but quickly disengaged herself before the concluding galop, and, seizing her friend by the arm, hurried away. John did not follow to get their cloaks and carriage, as he ought to have done. There were plenty of attendants ready. He sat down, grim, in a corner to think it over, and could not be persuaded to join the young men's rear-supper, or any of the closing festivities of the night.

NEW TAXES AND OLD ONES.

By MALTUS QUESTELL HOLYOAKE.

FEW persons regard the taxes with the equanimity of the poet Byron who sang:

I like the taxes—when they're not too many.

Many or few (and *when* have they been few?), they have always been unpopular, for taxation is a universal affliction. There is no human being in the world who is not taxed, or for whom taxation is not paid, in some form; for taxation, like disease, attacks us in many insidious guises—from the time we are 'infants crying in the night,' until the last grim ride to the cemetery. The connection between taxation and disease is greater than may be imagined. In a London asylum there is a patient suffering from disease of the brain, who is returned as 'insane from over-taxation.' Taxation, though generally regarded as a dull and uninteresting topic, is a matter of vital and cosmopolitan importance. About eighty-three per cent. of the imperial revenue in 1894-95 was derived from taxation—the rest being from posts and telegraphs, crown-lands, Suez Canal shares, &c. The revenue of 1895-96, over 100 millions sterling—the largest in our history, and somewhat exceeding requirements—has

caused the suggestion to be made that there might be some remission of certain taxes. A brief enumeration of a few of the local and imperial exactions in force in this 'land of the free,' will serve to show the fiscal network that environs us. There are inhabited house duties, income-tax, land-tax, probate duty, legacy duty, succession duty, estate duty, birth and death certificates, marriage licenses, licenses for certain businesses, and duties on certain manufactures. Locomotion is taxed—carriages, cabs, and omnibuses all requiring licenses, and even the trains pay a railway duty on first and second class passengers. In the matter of liquids, beer and spirits incur both duties and licenses—wine, tea, and coffee pay a customs duty, and for water there is the rate. Dried fruits are subject to customs dues. Licenses are required for the use of armorial bearings on carriages, plate, jewellery, and note-paper; for the sale of patent medicines; and keeping male servants—Susan in her neat cap and apron, however, is duty-free, 'for which relief, much thanks,' as Hamlet says. Dogs, little and big, we all know, are taxed. Tobacco is doubly taxed, there being a manufacturing duty, and a retail license. The vendors of jewellery containing a certain proportion of the precious metals, must be armed with a gold or silver plate license. One must not shoot game or sell it without special licenses, and to blaze away at the humble sparrow entails a gun tax. An endeavour to 'lighten our darkness,' involves the gas rate. Uncle who receives family plate or jewellery in pledge, has to be provided with both pawnbrokers' and plate certificates. The clergy are entitled to certain fees for the burial of their parishioners. When the burial is in a cemetery, the chaplain attached to it performs the service. After paying his salary, the established ministers collect the balance of the fees for themselves, thus levying a tax on every corpse in their parishes. Thus poor man is hemmed in on all sides with taxation. Birth, marriage, death, food, habitation—all make separate revenue demands upon him. Only the air he breathes is free (if contaminated), and the time may come when of even that some needy Government may declare:

We will capture e'en the wind-god,
And confine him in a cave;
And then, through our patent process,
We the atmosphere will save;
Thus we'll squeeze our little brother,
When he tries his lungs to fill,
Put a meter on his windpipe
And present our little bill.

When Mr Goschen was Chancellor of the Exchequer, he imposed a stamp duty on bonds, which in the city was known as the Goschen stamp. His successor at the Treasury, Sir William Harcourt, removed this duty; whereupon a city Chaucer commemorated the event in the following lines:

One merrie daye oure Chancellor
Passed into lawe ye notion,
That certayne Bondes be yearlie stamped
With an adhesive 'Goschen.'
Righte much vexation didde itte cause;
'Twas measure ille-assorted;
But gladness in ye citie reigns,
For now ye stamp's 'Harcourted.'

History reveals the existence of many peculiar taxes in bygone days. Duties on salt, candles, bread, meat, leather, bricks, soap, starch, paper, hats, windows, bottles, advertisements, corn, and sacramental certificates (in Scotland) helped at various times to replenish the finances of former sovereigns. Another tax of the past was one on buttons. The vacuous wight who 'hadn't got all his buttons,' was then fiscally a fortunate man. There is still in existence an ancient tax for the maintenance of the city militia; it is one halfpenny in the pound on the annual assessment, and is collected by the corporation of London; it was first levied in Charles I's reign.

In other climes various taxes, wise and unwise, are resorted to in order to provide revenue; and oil, matches, matrimony, bustles, greeting cards, musical instruments, eggs, cycles, placards, lotteries, betting, entertainments, and commercial travellers are some of the fish caught in the net of the tax collector. To meet the cost of constructing and maintaining their large harbours, the French Government extract a tax of two francs from all passengers entering their channel ports—that is, ordinary travellers. In Turkey a license tax is collected from foreign merchants trading there. The English Commissioners in Central Africa tax all males over fourteen years of age, six shillings per head, which has to be paid in money, or a month's work given; in some places six baskets of maize are received as an equivalent. In Portuguese Africa a hut tax is levied, and six shillings and eightpence (that well-known legal charge) pays taxes for a man and his family for one year. It has recently been resolved in France to tax all employers twenty francs for each person in their service wearing livery. A large number of prepared human skeletons are exported annually from Germany and France to America, on which the United States revenue authorities levy a heavy duty. The dealers in these gruesome articles recently petitioned against the protective taxation of these immigrant skeletons. From skeletons to angels is a natural transition. It appears that quantities of angels made on the Continent are exported to the land of the Stars and Stripes for the decoration of Christmas trees, and for school entertainments, and are subject to a duty of thirty-five per cent. Cork legs also come under the purview of the fiscal officials of the nation that rejoiced in a McKinley tariff; upon which a New York satirical journal wrote:

A foreigner man—Emanuel Stork,
Arrived one day at the Port of New York,
But he couldn't get in,
'Cause he hadn't the tin
For the tax on his leg, which was cork.

Mr Powderly, the head of the Knights of Labour organisation, is responsible for the following additional suggestive verses:

But if Mr Emanuel Stork
Had a sound leg instead of a cork,
He'd be sure to get in
Without any tin
To crowd some one else out of work.

This is a humorous expression of the sentiments which led to the lately made restrictions on immigration to the States. In the land of 'the merry Swiss boy,' tax stamps are sold to enable the poor to pay their taxes by instalments, and revenue obligations are gradually acquitted by the weekly purchase of a few twenty-five centime stamps. A new tax has been created in Russia on all money passing in and out of the country. The tax amounts to one copeck on every hundred roubles, but each traveller furnished with a passport for abroad will be allowed three thousand roubles with him, free of duty. Any amount in excess of this sum must be declared—the penalty of omission being the confiscation of one-fourth of the sum concealed. In Saxony there is a town of one thousand seven hundred and fifty inhabitants, in which persons who have not paid taxes for three years are not allowed to frequent public-houses, and landlords are liable to penalties for serving them. A list of the names of one hundred and sixteen people who have not paid taxes since 1891 is exhibited at the inns. The tax defaulters set an example of sobriety, anyhow, to their law-abiding brethren.

Many persons consider with regard to taxation, 'tis better to bear the ills we have, than fly to others we know not of,' and bearing in mind what a veritable Old Man of the Sea taxation is already upon the backs of householders, propositions for fresh taxation are naturally regarded with impatience, and the inventor of a new source of revenue is certain of universal disapproval. A great statesman, dead some years, held the opinion that the inventors of new taxes deserved that

Their names—their human names—to every eye
The climax of all scorn should hang on high,
Exalted o'er their less abhor'd compeers—
And festering in the infamy of years.

Notwithstanding this dreadful condemnation, there are odious people prepared to run the risk of unpopularity. The present writer was one. In 1883 he suggested the imposition of a proportional stamp duty on tickets of admission to theatres, music halls, gate-money race meetings, betting rings, and enclosures. The *Daily News*, in commenting on the propensity to suggest that somebody or something shall be taxed as a trait in man's nature that has hitherto escaped the notice of the moralist, remarked with reference to the present writer: 'There is a gentleman who has actually established an office, with a staff of clerks, for the purpose of promulgating a scheme for augmenting the revenue by imposing a stamp duty on theatre tickets. He is, we believe, not a theatrical manager.' As a matter of fact, the present writer was a revenue official of many years' standing, and it was more in accord with the fitness of things that he should point out fresh modes of raising revenue, than is the case with the financial reformers who issue journals, send lecturers on tour, and employ collectors to obtain funds to advocate their schemes of taxation. There was nothing remarkable in his proposing a new duty—it was as natural as for a lawyer to propose an amendment in the law.

The number of new taxes emanating from the busy brains of embryo Chancellors of the Exchequer is legion. Propositions for the taxation of books, dinners, amateur actors, hunting, photographs, cats, short stories, cycles, pianos, immigrants, billiard tables, bachelors, clubs, mineral waters, organ grinders, titles, villa names, tennis grounds, statues, pictures, boots, chimneys, telegraphs, telephones, electric lights, church and chapel goers, second Christian names, letters to newspapers, have already been made. A tax on beauty is another suggestion. How glad some of us would be to be eligible to pay it! A license duty on marriage engagements, also proposed, would serve as a verification and registration of the step preliminary to matrimony. In Paris there are no private undertakers, burial being undertaken by the municipality. It has been proposed to levy a fresh tax on funerals by raising the existing charge for graves. As in that city of pleasure theatres are taxed, this may be considered as the 'from grave to gay' of taxation. A few years ago there was considerable discussion as to the propriety of establishing turnstiles, and levying entrance fees in the museums and places of historical interest in Paris. M. Lockroy, the then Minister of Public Instruction, disclaimed the principle of charging admission fees to places which are maintained by public taxes, and are therefore the property of the people; but admitted the probability of a charge being made for admission to the Palace of Versailles one day. In England the public are already thus taxed, admission fees being required on certain days to the Tower of London, and South Kensington Museum. The principle is also acted on by lordly owners of certain historical English castles, who check indiscriminate crowds by charging each visitor a shilling for admission; which amounts are, it is needless to say, handed over to local charities. It has been recently proposed by the French Government to tax operations on the Paris Bourse or Stock Exchange, a duty being levied on both the purchase and sale note, according to the amount of stock changing hands. It is expected to yield twelve million francs. A scheme was also submitted to M. Peytral, the French financial minister, to control outside stockbrokers. It proposes, virtually, their abolition; a loan to be issued to compensate them for their loss of business. A tax upon the profits of the authorised brokers remaining would be imposed to repay the loan. In France sixty-three per cent. of the revenue comes from indirect taxation, that on registration in connection with the changes of ownership of property being the most important.

In England a proposal has been made, 'that powers should be given to county councils to sanction the establishment in every locality of licensed betting-offices, and that a percentage be deducted from all transactions for the benefit of the deserving poor, or as a sinking fund for old age pensions.' It would be interesting to learn if the proposer would consider persons who had beggared themselves by betting as deserving poor. The fund for old age pensions is thoughtful, as the necessity for them would manifestly be increased if the

proposed offices were opened. The total of stakes run for by horses amounts to nearly half-a-million pounds. It is suggested, with more reason, that the revenue should appropriate ten per cent. of this sum. Lately, the English bookmakers have proposed to tax themselves by charging registration fees on those who betted in Tattersall's ring of twenty-five pounds a year, graduated down to three pounds a year on those who betted in the half-crown rings and outside, the money to be used to provide a special police staff for the protection of the betting public against welshers, talepitchers (whoever they may be), and men who make a living on the turf by surreptitious methods. A similar self-imposed tax, it appears, is in force in Australia. The financial committee of the French Chamber of Deputies have been considering whether they should check the trade extension of large shops, like the Bon Marché, by taxing every different branch of business in colossal firms. The shop assistants petitioned against the change, considering it would cause a contraction of expenses which would injuriously affect them without benefiting the small shopkeepers. A tax has been proposed on the wooden fences and dead walls which disfigure many estates, and shut out from the public view green fields, picturesque woods, and pleasant parks, spoiling Nature's landscape. The taxation of land values, ground rents, and betterment as a source of revenue is being constantly urged upon the Government. A plan to rearrange the wine, spirit, and beer dealers' licenses on a *pro rata* scale, as in the case of publicans' licenses, has been formulated. A recent proposal of a fiscal nature is one to tax French *rentes* as a concession to socialism. The French budget estimates of 1896 contain about 48 million francs, raised on account of carriages, horses, &c., including 10 million francs from a proposed tax on servants. Mr Goschen's proposition, when in office, to re-impose the tax on horses which was in existence some twenty-six years ago, was the occasion of the following epigram:

'A tax upon horses,' said Goschen, 'I hope will meet with the cordial support of all classes.' Perhaps so—but think how much wider his scope, if he only would put a small duty on asses.

'Ought the inventor of a new tax to be rewarded?' is a question that has been asked in the press. It will be interesting and instructive to those with a propensity to make tax suggestions if by way of a conclusion the view taken by the Lords Commissioners of Her Majesty's Treasury is given. When in 1888 Mr Goschen imposed the brokers' tax, a city gentleman held that he was entitled to some remuneration out of the Exchequer for having suggested it. 'My Lords,' it was stated, declined to entertain the demand for the following reasons—that they did not admit that the suggestion made by the applicant was the same as the tax imposed, that similar suggestions were received from many other quarters, and that they refused to admit the principle that any citizen suggesting a new mode of raising the national revenue had any claim whatever

to a pecuniary reward payable out of the national funds. The tax inventor in question should have lived in the times when prizes were offered for the best suggestions for new taxes, 'the good old days when George the Third was King.'

THE RESIDUARY LEGATEE.

By WILLIAM PIGOTT.

THE day that old Major Dalrymple was buried seemed singularly in keeping with so solemn an event. The light never advanced beyond a semi-obscurity, and the air was heavy with the smell of rotting leaves. There was a wild look over the country in the morning, bleak fields, long uncompromising hedgerows, gaunt trees dropping softly and silently the last of their quota to the decaying vegetation in the dikes. Towards evening, when the funeral was over, the darkness fell quickly, and with a damp chill that made the blacksmith's shop in the village, with its glowing forge, seem a strangely inviting and comfortable place.

In the library at the Hall, a fire was burning, and it was needed. It shone brightly and continually upon the cross-barred ceiling, and glinted, as it flickered and fell, now upon the glass window of a bookcase, now upon an old Dresden ornament, now upon the huge brass inkstand which the major had used—and no one else had dared to use—until a month before his death.

It lighted the faces of two people, who were seated in front of it, a girl and a young man. They were dressed in deep mourning, as was fitting, for one was the ward and the other the nephew of the deceased, and their faces looked white in the gloom. He was holding her hand, which betokened an understanding; and the subject of their converse was, not unnaturally, the disposition of the property of the late major.

'Perhaps he never made one?' said the girl. The man was not disposed to accept this view. 'He would make one,' he said, a little bitterly, 'if it were only to cut me out.'

There was a moment's pause, and then the girl crept closer to him. 'I can never make up to you, Harold,' she whispered, 'for all you have lost through me.'

Her lover slipped his arm round her waist. 'I feel wonderfully content to let you try,' he declared.

'You see,' the girl said thoughtfully, her eyes fixed upon the glowing coals, 'you had such a splendid chance.'

'I was hoping,' said Harold, 'that I had it still.'

'Don't be silly. You know what I mean. The major was a rich old man, with no living relations in the world but his two nephews, Gilbert Macgregor and you. That was your chance.'

'And also Gilbert's chance,' said the young man pertinently.

'It was a chance for both of you. For a

long time you were on your trial. Everybody knew it; you knew it yourselves. Most people said Gilbert Macgregor would be chosen.' She paused, and concluded, naïvely: 'I said Harold Cecil.'

She received what such a remark naturally provoked; and after a time Harold had leisure to make an observation. 'And you were right,' he said, 'and all the rest of the people were quite wrong.'

The girl smoothed her hair, and continued her retrospect. 'Yes, I was right. The major asked you to come and live with him, which was very kind of him, and of course you came. He treated you as his son; everything here was put at your disposal; you had all you could possibly wish for while he lived, and the assurance of being his heir when he died. To all this there was attached a single condition—not expressly stated, perhaps, but understood—and you broke it.'

'When a condition is an impossibility,' observed Cecil, with a show of reason, 'a man is bound to break it.'

'Oh, but this was not an impossibility. It was really a very simple thing: you were not to fall in love with his ward. And—and you—'

'Well?' said Harold calmly.

'And you did,' she snapped, fiercely returning his gaze.

Her eyes were sparkling in the firelight, and it gleamed upon her skin, which was soft and white. Harold felt that an attempt to contravene her statement must eventually bring him to disaster; so he confirmed it at once, which was satisfactory to them both. 'In consequence,' he remarked, 'I was dismissed with ignominy, and Gilbert installed, to try his hand at the impossibility.'

'Which,' said the girl paradoxically, 'he proved to be no impossibility.'

Cecil was obviously sceptical. 'Three months was not long to hold out,' he observed. 'And, besides, there was the question of expediency. I wonder,' he added reflectively, 'why the major was so dead against either of us marrying you?'

The girl laughed softly. 'Do you know who I am?' she asked.

The question seemed to amuse Cecil. 'I know that you are the dearest little woman in all the world,' was his very natural reply, 'and that you were my uncle's ward, and that your name is Mary Johnson; and if you ask me if I want to know any more, I can tell you that I do not.'

'You see, you have taken me on very slender credentials,' said the girl, smiling. 'Now, how do you remember the major?'

'He was a dear old man,' replied Harold; 'a bit touchy, perhaps, and impulsive, but a dear old man, and as proud of his blood as the combined peerage.'

'There never was an Eccles,' observed Mary inconsequently.

'So I have heard,' replied Cecil. 'But at present I can't say that I care particularly whether there was or was not.'

'Well, there never was a Johnson, either. My father was a self-made man. My grand-

father worked as a common labourer. So my blood is of the ordinary colour. It would never have done for the inheritor of the Dalrymple estates to marry a person with blood of the ordinary colour.' She looked intensely serious as she finished, and Cecil felt vaguely uncomfortable.

'You would not chaff me out of marrying you,' he remarked, 'even if I were the inheritor of the estates.'

'Perhaps you are? The will has not been read.'

'That is a mere formality.'

'He turned you out; but he may not have altered his will.'

'Oh, surely!'

'Three months is not a long time, Harold.'

'Quite long enough,' said Harold.

'Supposing it were a will in your favour with a condition?'

'It will not be. He saw me break a condition in his lifetime.'

Mary was not disposed to argue. 'We shall see,' she said.

'I suppose we shall,' Cecil agreed, 'but I wonder when? The lawyer should have been here for the funeral. That was at two o'clock.' He took out his watch. 'It is now five, and there is no sign of him.'

The door softly opened, and softly closed. In the interval, a man had entered the room. He was thin, clean-shaven, and jaunty in manner. There was the suggestion about him of the trimmed and studied humorist, chastened by a solemnity fitting the mournful occasion. His dress was properly funereal. In his left hand he carried a bunch of keys. Obviously, he was a man of culture, but one couldn't avoid the feeling that he would have made an excellent groom.

His eyebrows lifted slightly when he saw the couple by the fireplace; then he tripped up to them. 'You have found a pleasant fire,' he pattered. 'With our spirits at so low an ebb, we find a fire distinctly comforting.'

'We were talking about this lawyer, Gilbert,' said Harold. 'I suppose the old gentleman hasn't put in an appearance yet?'

'I am disturbed to say no. By the delay, we are seriously incommoded. It brings us to a standstill. It brings us to a palpable halt.'

'I suppose it does,' said Harold. 'But the point is, we want him to play propriety. I don't relish the idea of turning out to-night, eh?'

Gilbert was balancing himself on his toes, with a perpetual up and down motion that suggested a wire framework. 'You touch on a delicate point,' he tittered. 'The position is assuredly embarrassing—he, he. I earnestly trust the good man will arrive.'

'I think,' said Harold, 'I will go and make some inquiries at the stables.' So saying, he rose from his seat and went out of the room, leaving his fiancée and his cousin together; which, had he thought about the matter at all, he might have considered was not altogether a wise thing to do.

Mary rose as the door closed behind him. Her lips had tightened, her bearing had become more assertive. She looked for a moment

at the keys which Gilbert carried in his hand; then raised her eyes to his face. 'You came here for a purpose,' she said.

Gilbert hooked the split-ring to his little finger, and lightly jangled the keys. 'You allude to these little articles,' he said pleasantly. 'They are my uncle's keys, and your remark—as your remarks always are—is distinctly pertinent. I thought it best,' he babbled on, 'even in the absence of the family adviser, to go cursorily through the papers, to make a preliminary investigation, to take a dip at the brink—so to speak—in preparation for the plunge it will be necessary to make later on *in medias res*. The office is a painful one, but it seemed to fall naturally to me, as a man of business, while Harold—I say it in all goodwill—Harold is a man of pleasure.'

Mary heard him through with some impatience. 'I suppose,' she suggested, 'you mean you are going to look for the will?' 'It is possible,' he said airily, 'that I may come across it—it is possible.'

He waved his hand, and set himself to walk—or, rather, to bounce—up and down the room. To a person who knew Gilbert Macgregor, this was a sure indication that he was about to say something which he considered important. Mary, therefore, moved swiftly and silently in the direction of the door.

'You will not go,' cried Gilbert, steadying his antics, 'I entreat you?' There was no help for it. So she stayed.

'It has been my privilege, Miss Johnson,' he began, 'to live for three months beneath the same roof with you. Will you allow me to assure you that it is impossible for a man to remain that length of time in your immediate propinquity, and not become, as it were, your slave.' As he warmed to his work, he jerked off again on his jaunting parade. 'If I have appeared to you heedless, inattentive, perhaps cold, believe me it was only that I feared to presume. I was overcome with emotions, but I hesitated from the dread of misconstruction. You enjoy, as I knew, a considerable property; which, I was distressed to think, might be deemed an attraction to a man of slender means. With the death of my revered uncle, that fear may be laid aside. I cannot doubt that I am in a position which will render the sincerity of my motives no longer open to suspicion. I come before you as a supplicant. As such, I would entreat of your bounty no more than a morsel of grace—a sign that my suit has been heard and has not displeased. If I have failed to offend, I am satisfied. Miss Johnson, I tremble.'

As he uttered the concluding words, he twitched himself to a standstill, facing the girl. Her colour had gradually risen during this oration, the muscles round her mouth had hardened, her face had assumed an expression of indignation.

'You are silent,' piped Gilbert. 'I have presumed. Forget it.'

'I will not forget it,' cried the girl, drawing herself up, and facing him boldly. 'You choose to affect ignorance, but you know that I am engaged to your cousin, and your proposal is an insult. As to your pretended

scruples, your behaviour was not actuated by any such delicate motives as you have the effrontery to suggest. You knew that to make any advances in my guardian's lifetime was to court his displeasure, and lose your chance of the money you coveted beyond everything. So you waited till his death, and now come to me before the sods are laid upon his grave.' She whipped her skirts away from him, and with her head very much out of the perpendicular, walked majestically to the door. She opened it, and turned to throw a final shaft: 'You take it for granted that the money is yours; but remember—the will has not been read.' Then the door closed behind her with a snap.

By the girl's tirade Gilbert was not extensively disturbed. He was able to believe that he had suffered an undeserved imputation, and considered himself to be disillusioned. But her concluding words rankled. Was it possible that the major had taken his ward into his confidence? Did she know of the existence of a will unfavourable to himself?

As the possibility presented itself, a spasm of apprehension passed through him. To inherit the major's wealth was a matter of enormous import to Gilbert Macgregor. He had staked heavily on the expectation of it, and to lose the inheritance meant ruin and loss of honour. Though his mind rebelled against placing any significance upon the girl's words, they had taken root in his brain and increased his anxiety to get speedily forward with the work of finding the will.

He locked the door, pulled the heavy curtains across the window, and lighted the lamp which stood upon a small table by the side of the major's desk. The room was oblong. The whole of one side and end was lined with cases and shelves filled with books. In the middle of the opposite side stood the fireplace: the great oriel window broke out from the remaining end. An old oak cabinet of interesting workmanship stood in the niche between the fireplace and window; the space in the corner being filled by an iron safe. The corresponding niche between the fireplace and door was occupied by a bureau, with blue china ranged upon the ledges above it. The major's desk stood in the centre of the room, facing the bookshelves. Tables and chairs completed the furniture.

The most likely place for a valuable document to be kept in was obviously the safe. It was accordingly to this that Gilbert first directed his attention. He found the key, and succeeded in swinging open the heavy door without difficulty. There were five shelves in the interior, each bulging with documents, title-deeds carefully tied up in brown paper, insurance policies, stock and share certificates, miscellaneous papers all valuable to the owner, but of little account to anybody else. He took them out and twice went through them carefully. There was no sign of the will. Considerably disgusted, he returned them to their shelves, and snapped the door back in its place.

He turned from the safe to the cabinet which stood beside it. It was composed of four cupboards—two small ones at the top, two

larger ones at the bottom—with a long, shallow drawer between them. He opened one of the upper cupboards. It contained innumerable fragments of broken china—pieces of old Sèvres tea-cups, the broken remnants of a beautiful Satsuma bowl, a valuable blue Hawthorne vase in several sections—all, evidently, gems from the major's collection, which had proved their perishable nature, and been set in a safe place with a view to renovation. Under ordinary circumstances, Gilbert might have spent some time in examining these interesting fragments; but now he merely gave a grunt of dissatisfaction, closed the cupboard door, and opened its fellow. The contents were of a widely different order. There were theatre programmes for fifteen consecutive years, newspaper cuttings of varying dates, ranging over an even greater length of time, and some old pamphlets and small dun-coloured volumes, which the major, no doubt, had enjoyed in his youth, but which in his mature years he had judged it wiser to keep under lock and key.

Gilbert closed the cupboard and savagely dragged open the drawer beneath it. Almost the first object that his glance rested upon was the will. He took it out with fingers that perceptibly shook, opened it, and pressed out the folds. The major directed the payment of his just debts—a superfluous clause which lawyers, being paid by the folio, think it best to insert—and left several legacies to old retainers and friends, and five hundred pounds to his ward. These preliminaries Gilbert merely skimmed over: he was interested in nothing but the residuary devise. When he reached it, the words swam before him in a mist, and he was forced to set the will down while he gained some control over his nerves. Presently he raised it again. The words had steadied themselves, and he read them: *All the rest, residue and remainder of my real and personal property, whatsoever and wheresoever, I give, devise, and bequeath to my nephew, Harold Cecil, in fee-simple, for his own absolute use and benefit.*

Gilbert's face had become as white as the paper he held in his hand. The blow had fallen so heavily that it left him for a time without the power to grapple with the facts. He was simply crushed, and could not rally. There was a cloud on his brain which would admit nothing but a dull sense of the impossibility of the proposition that, in spite of his care, in spite of the assurances he had received from his uncle, he was left to face ruin and dishonour.

This state of mind could not last long. He was naturally a man of energy and resource, and under no circumstances was it possible for his brain to remain long inactive. He closed and opened his eyes several times, like a man trying to accustom himself to a strong light, emptied his lungs with a dull, whistling sound, and once more set himself to study the offending clause. It was a singularly lucid and thorough one: no man in his senses could conceivably entertain any doubt as to its meaning: had he had the drafting of it himself, he felt he could not have improved upon it, except in the particular of the name. He stared at that until the letters assumed dis-

treasing proportions. They spelt 'Harold Cecil,' and by no ingenuity could he make them spell 'Gilbert Macgregor.'

The date of the will was the 15th August 1892. That was some months before Cecil had received his dismissal. Gilbert's spirits revived as he realised this. There would be a later will, by which the one in his hand would be made void. But almost as the possibility presented itself, he was forced to admit that it was only a possibility. The major had been an orderly man, whom he had heard more than once condemn the practice of accumulating superfluous papers. If this will were valueless, why had it not been destroyed? Why was it kept among his uncle's counterfoils and magisterial documents in the cabinet drawer?

His cogitations had advanced to this point, when he detected the sound of carriage wheels on the road. He listened, and heard them turn in at the gates and crunch upon the gravel in the drive. So the solicitor was coming at last! In a moment, his mind had grasped the salient features of that event, as they affected himself. After the man of business had entered the house he must stand or fall by the slender chance of a later will. Until he came he had it in his power to make sure of half the estate. His nerves were in a deplorable condition. A little matter was awaiting his attention, and he hesitated. The sound of the wheels on the drive grew louder and seemed to deafen him. With an oath, he crushed the will on to the fire, and the flames caught and lapped round it.

He held it in its place with the poker, till it turned to black ashes and dropped away. Then he made a few slight readjustments in his dress, and tripped out into the hall. He opened the front door; but the trap proved to contain no more interesting occupant than the groom who was driving.

'Another futile journey, James?' said Gilbert affably.

'Yes, sir,' replied the man. 'There's been a bit of a haccident, sir. Only just got word. Main line's blocked, and London passengers won't be in for another hour, they say.'

He drove off in the direction of the stables, and Gilbert skipped back into the house. He returned to the library, and sat down at the major's desk. The false alarm had shaken him, and he sat for some moments motionless, with his head between his hands. On reflection, he was not inclined to regret the interruption. At the worst, he would now share the estate with his cousin under an intestacy; and there still remained the chance of a later will which would give him the whole.

The desk was fitted with a line of drawers down each side, and Gilbert, continuing his search in a somewhat desultory way, opened the top one on the right. It held writing-paper and envelopes. The second was half filled with unpaid bills. He pulled at the third, but it proved to be locked. The first key that he tried overcame the difficulty, and he drew the drawer open. It contained a miscellaneous collection of papers, arranged in an orderly way. There were several bundles of tradesmen's receipts, waiting for the file,

the major's bank books, and various printed forms, relating for the most part to the transfer of stock. But Gilbert had no inducement to dip deeply into the contents of this drawer; for a document, lying well to the front, at once commanded his attention. It was a sheet of foolscap, neatly folded, and endorsed by the major's own hand:

Codicil to my will of the 15th day of August 1892.

Had it been a new will he would have pounced upon it with alacrity. Being a codicil, he drew it out slowly, and with a certain misgiving. He had never thought of a codicil. It was only a few lines long, and manifestly contrived without legal assistance. For so small a document it was astonishingly sweeping: *This is a codicil to my will of the 15th August 1892. I direct that wherever the name of my nephew, Harold Cecil, occurs in my said will, the name of my nephew, Gilbert Macgregor, be read in its place, and that my said will be given effect to as though the name Gilbert Macgregor had been originally inserted therein, and not the name Harold Cecil.* Then followed the signature and attestation.

A person of duller wits might have experienced a momentary satisfaction at reading this. The mortification of Gilbert Macgregor was instant and complete. He realised that the codicil was so worded that without the will it was useless; that, indeed, it was worse than useless: that it was a menace; for it showed the existence of a will which his every interest demanded should now be kept secret. He had set a crime upon his conscience; and the net result was to deprive him of half his inheritance. The paper dropped limply from his hands, and he sat staring with hopeless eyes upon the long lines of books which fronted him.

Presently he roused himself, walked across to the fire, and dropped the tell-tale codicil upon it. He watched it till the ashes broke; then moodily returned to his seat, sank his head upon the desk, and so remained.

The lamp was burning low, and it is possible that he slept. He heard a coal fall in the grate, the smothered tones of some clock in the house striking the hour, and without, as it seemed, an appreciable interval, the sound of voices near him. He partly raised his head and saw two people standing at the farther end of the room: one was his cousin; the other, a white-haired old gentleman, whom he recognised as the family adviser.

'I think, Mr Cecil,' the latter was remarking, 'that it will be convenient to proceed to business at once. I have the will in my bag.'

Gilbert sat up with a gasp. A new will, after all? He should have known that so slender a document as the codicil could only be meant as a safeguard. But now his nerves played him false! He realised that it behoved him, as the person chiefly interested, to rise and greet the solicitor, to be cordial though chastened, to show him such attention as might set him at his ease. He saw Cecil performing the office, and performing it, as he considered, indifferently; yet his own attempt got no

further than a bow. The lawyer returned it solemnly, and dipped his hands into a small black bag.

'By my advice,' he proceeded, turning over his papers, 'the will was executed in duplicate. Major Dalrymple took one copy; the other I retained'—he found the document he was looking for—'and have here.' He spread out the will, coughed solemnly, and continued: 'The document is somewhat lengthy, and it will be sufficient, I think, for our present purpose, to touch briefly upon its main features. There are various legacies, both pecuniary and specific, to friends, old servants and retainers. Some three or four thousand pounds is distributed in this way. There is a bequest of £500 to his ward, Mary Johnson. The residuary devise is in favour of his nephew, Harold Cecil.' The old man held out his hand to Harold. 'Will you permit me to congratulate you?'

There was some commotion at the desk. Gilbert had risen, and stood with pallid cheeks and starting eyes, his jaw moving helplessly. Obviously he was trying to speak, but could not form the words. He stretched out an unsteady arm and pointed at the solicitor. Some inarticulate mutterings came from his throat, and then the words, but hoarsely: 'The codicil, sir! You have not read the codicil.'

The old lawyer was taken aback. 'I have no knowledge of any such document,' he replied shortly. 'Major Dalrymple did, it is true, intimate at one time a desire to execute something in the nature of a revocation, but I was not favoured with his instructions.'

There was a pause. Gilbert's face was working convulsively. He could have given fifty thousand pounds for the sheet of foolscap he had dropped so sullenly into the fire, and have made a big profit on the transaction. He had fancied himself destroying a troublesome paper: in reality he was burning his inheritance, his honour, perhaps his life. Bah! there was an irony in it that galled him beyond endurance! With a loud cry, he seized the heavy brass inkstand on the desk, swung it over his head, and hurled it at the unoffending lawyer. The old man avoided it with some agility, and it crashed through the glass front of a book-case. At the same moment, the door clanged; and the air was purer for the absence of a criminal.

THE ANEMONE.

'One frail and fair anemone.'—SHELLEY.

SPRING smiles, and sudden silver songs arise;
Earth dons her ever fresh green garb in glee.
Note, 'neath the sun's gay glance, the soft surprise
Of innocent young waves. But o'er the lea
To-morrow Boreas rushes. An oak-tree
Defies him: then he harries all the way—
The first anemone crushed carelessly.
His loved young brother, Zephyr, comes next day,
And, wistful wailing, seeks his little playmate gay.

E. H.

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